IC 3-5-3
Chapter 3. Local Government Election Expenses

IC 3-5-3-1
Payment of expenses by county and municipality; appropriations
Sec. 1. (a) Except as provided in sections 7 through 10 of this chapter, the county auditor shall pay the expenses of voter registration and for all election supplies, equipment, and expenses out of the county treasury in the manner provided by law. The county fiscal body shall make the necessary appropriations for these purposes.

(b) The county executive shall pay to the circuit court clerk or board of registration the expenses of:
(1) removing voters from the registration record under IC 3-7-43, IC 3-7-45, or IC 3-7-46; and
(2) performing voter list maintenance programs under IC 3-7;
out of the county treasury without appropriation.

(c) Registration expenses incurred by a circuit court clerk or board of registration for:
(1) the salaries of members of a board of registration appointed under IC 3-7-12-9;
(2) the salaries of chief clerks appointed under IC 3-7-12-17; and
(3) the salaries of assistants employed under IC 3-7-12-19;
may not be charged to a municipality. However, the municipality may be charged for wages of extra persons employed to provide additional assistance reasonably related to the municipal election.
As added by P.L.5-1986, SEC.1. Amended by P.L.9-1987, SEC.1; P.L.15-1993, SEC.1; P.L.12-1995, SEC.8; P.L.4-1996, SEC.2.

IC 3-5-3-2
County election and registration fund; tax levy
Sec. 2. The legislative body of a county may establish a county election and registration fund for the purpose of paying for all the expenses specified in section 1 of this chapter. The legislative body may annually levy a tax on all taxable property in the county, in the manner that other taxes are levied, sufficient to meet the average annual expenses specified in section 1 of this chapter. The county shall deposit the revenues from this tax into the fund.
As added by P.L.5-1986, SEC.1.

IC 3-5-3-3
Payment of election and registration expenses from fund
Sec. 3. After a county election and registration fund has been established, the county shall budget and pay for all the expenses specified in section 1 of this chapter from the fund. The county may not use the money in the fund for any other purpose. Whenever a municipality reimburses the county for expenses under this chapter, the county shall deposit the money received from the municipality into the fund.

IC 3-5-3-4
Monitoring of fund by county executive; ordinance authorizing transfer between funds
    Sec. 4. After a county election and registration fund has been established, the county executive shall monitor the fund to determine if it contains sufficient money to meet the obligations of the fund. Whenever the executive finds that there is not sufficient money in the fund, the executive may request that the county fiscal body adopt an ordinance authorizing a transfer between funds. If the ordinance is adopted, the executive shall order the county auditor to transfer the amount specified in the ordinance from the general fund of the county to the election and registration fund.
As added by P.L.5-1986, SEC.1.

IC 3-5-3-5
Counties without election and registration fund; payment of expenses from general fund
    Sec. 5. In a county that does not have an election and registration fund established under this chapter, the county shall budget and pay for all the expenses specified in section 1 of this chapter from the general fund of the county.
As added by P.L.5-1986, SEC.1.

IC 3-5-3-6 Repealed
    (*Repealed by P.L.9-1987, SEC.7.*)

IC 3-5-3-7
Municipal elections conducted by county election board; expenses
    Sec. 7. All expenses for a municipal primary election or municipal election that is conducted by a county election board shall be allowed by the county executive and shall be paid out of the general fund of the county, without any appropriation being required. The county auditor shall certify the amount of that allowance to the fiscal officer of the municipality not later than thirty (30) days after the municipal primary or municipal election. The fiscal body of the municipality shall make the necessary appropriation to reimburse the county for the expense of the primary election or election not later than December 31 of the year in which the municipal election is conducted.
As added by P.L.5-1986, SEC.1. Amended by P.L.14-2004, SEC.4.

IC 3-5-3-8
Apportionment of municipal election expenses
    Sec. 8. (a) Except as provided in subsection (b), during the period that begins ninety (90) days before a municipal primary election and continues until the day after the following municipal election, all expenses of the primary election and election that cannot be chargeable directly to any municipality shall be apportioned as

follows:

    (1) Twenty-five percent (25%) to the county.

    (2) Seventy-five percent (75%) to the municipalities in the county holding the municipal primary election and municipal election.

  (b) The apportionment made under subsection (a) does not apply to a town that has entered into an agreement with the county under IC 3-10-7-4 to pay the county a fixed amount for the expenses described in subsection (a).

As added by P.L.5-1986, SEC.1. Amended by P.L.9-1987, SEC.2; P.L.14-2004, SEC.5.

IC 3-5-3-9
Apportionment among municipalities

  Sec. 9. (a) Except as provided in subsection (c), whenever more than one (1) municipality in a county conducts a municipal primary election, the seventy-five percent (75%) of expenses that cannot be chargeable directly to any particular municipality under section 8 of this chapter shall be apportioned to each municipality in the same ratio that the number of voters who cast a ballot in the municipality at the municipal primary election bears to the total number of voters who cast a ballot in all of the municipalities in the county at that municipal primary election.

  (b) Except as provided in subsection (c), whenever more than one (1) municipality in a county conducts a municipal election, the seventy-five percent (75%) of expenses that are not chargeable directly to any particular municipality under section 8 of this chapter must be apportioned to each municipality in the same ratio that the number of voters who cast a ballot in the municipality at the municipal election bears to the total number of voters who cast a ballot in all of the municipalities in the county that conducted a municipal election.

  (c) The apportionment made under subsection (a) does not apply to a town that has entered into an agreement with the county under IC 3-10-7-4 to pay the county a fixed amount for the expenses described in subsection (a).

As added by P.L.5-1986, SEC.1. Amended by P.L.9-1987, SEC.3; P.L.10-1988, SEC.3; P.L.14-2004, SEC.6.

IC 3-5-3-10
Itemization of expenses

  Sec. 10. The county election board shall, on a form prescribed under IC 3-6-4.1-14, itemize all the expenses of any election for which a municipality is required to reimburse the county.

As added by P.L.5-1986, SEC.1. Amended by P.L.14-2004, SEC.7.

IC 3-5-3-11
Assessment of town for cost of election

  Sec. 11. Notwithstanding section 7 of this chapter, in a year in which a town election coincides with a general election, the county

election board may not assess the town for the cost of the election.
As added by P.L.5-1986, SEC.1.